

2022/2023 PROPERTY TAX ABATEMENT REFUND APPROVAL FORM

MAP-LOT-SEQ	BILL#	LOCATION	OWNER/MAILING	ASSESSED VALUE	BTLA ASSESSED VALUE	REFUND
15-110-3	172764 & 179694	19A Adams Ave.	Mary & Tod Dow 19A Adams Ave Seabrook, NH 03874	451,700	409,300	561.80 + 639.82 + Interest
TOTAL REFUND →						\$1,288.66

NOTES: See attached BTLA Decision. **Make Check Payable to: Mary & Tod Dow**
 2022 Tax Rate \$13.25 19 A Adams Ave
 2023 Tax Rate \$15.09 Seabrook, NH 03874

By vote of the Board of Selectmen, the above property taxes shall be **REFUNDED** for the 2022 & 2023 Tax Years.

Date: _____

 Harold F. Eaton, Chairman

 Aboul Khan

 Theresa Kyle

TAX COLLECTOR'S APPVL
 ACCT:01-160-31100-000

DATE PAID: 12/22/22 & 12/29/23
 PRINCIPAL: \$1,201.62
 INTEREST: \$87.04
 TOTAL REFUND: \$1,288.66

TAX COLL INIT: WAK
 DATE: 11/30/25

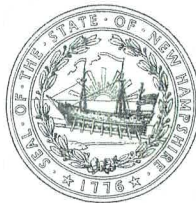
Return to Assessor

State of New Hampshire

Board of Tax and Land Appeals

Michele E. LeBrun, Chair
Theresa M. Walker, Member
Eric J. Wind, Esq., Member

Anne M. Stelmach, Clerk



Governor Hugh J. Gallen
State Office Park
Johnson Hall
107 Pleasant Street
Concord, New Hampshire
03301-3834

Mary Dow

v.

Town of Seabrook

Docket No.: 30746-22PT

DECISION

RECEIVED

FEB 20 2025

**Town of Seabrook
Assessor's Office**

The "Taxpayer" appeals, pursuant to RSA 76:16-a¹, the "Town's" 2022 assessment of \$451,700 (land \$167,800; building \$283,900) on Map 15/Lot 10/3, 19A Adams Avenue, a single-family home on 0.73 acres of land (the "Property"). For the reasons stated below, the appeal for abatement is granted in part to reflect changes to the Property's physical description in the Town's assessment-records following an inspection by Scott Marsh, the Town's contracted assessor. Any further abatement is denied.²

In an RSA 76:16-a abatement appeal, the Taxpayer has the burden of showing, by a preponderance of the evidence, the assessment was disproportionately high or unlawful, resulting in the Taxpayer paying a disproportionate share of taxes. See RSA 76:16-a; Tax 201.27(f); Tax 203.09(a); Appeal of City of Nashua, 138 N.H. 261, 265 (1994). To establish disproportionality, the Taxpayer must show the Property's assessment was higher than the general level of assessment in the municipality. Id. We find the Taxpayer failed to meet this burden.

¹ As will be discussed in greater detail, the Taxpayer's appeal document and presentation included requests for relief outside the scope of an RSA 76:16-a appeal.

² Board Members Michele E. LeBrun, Theresa M. Walker, and Eric J. Wind, Esq. heard and decided this appeal.

The Taxpayer, who represented herself, argued the assessment was excessive because:

- (1) property is generally disproportionately assessed in the Town;
- (2) neighborhood codes on assessment-record cards (“ARCs”) do not reflect the highest and best use of properties;
- (3) 21 properties that sold had changes made to their assessed values with no indication why a change was made;
- (4) depreciation codes on ARCs are inconsistently applied, 15 properties had an incorrect use code, and five (5) properties were identified with an incorrect neighborhood code;
- (5) other assessment issues and concerns were raised related to other specific properties;
- (6) under Rollins v. Dover, 93 N.H. 448 (1945), abatement is warranted because taxes in the Town are not proportional, therefore her right to proportional taxation is violated by the underassessment of others;
- (7) the level of assessment of the Property’s neighborhood is 10% higher than average, therefore the level of assessment should be 78%;
- (8) the Property’s assessed value, expressed on a per-square-foot basis, is higher than similar properties; and
- (9) the assessment is inaccurate because it does not reflect the Property’s actual condition and grade, as demonstrated by photos and testimony related to the interior and exterior conditions and features of the Property.

The Town, represented by Scott Marsh of Municipal Resources, argued the assessment was proper because:

- (1) the 2022 level of assessment was 86.0% (the median ratio calculated by the department of revenue administration);

(2) the Taxpayer did not carry her burden because she provided no market evidence and no opinion of the market value of the Property; and

(3) under Porter v. Sanbornton, 150 N.H. 363 (2003), even if a Taxpayer shows a municipality employed flawed assessing methodologies, that alone is insufficient to satisfy the Taxpayer's burden of proof.

Board's Rulings

Based on the evidence, the board finds the proper assessment to be \$409,300, the revised assessed value arrived at after certain adjustments to the gross living area, grade, and condition of the Property following an inspection by the Town is factored into the assessment.³

Further abatement based on the Taxpayer's arguments related to disproportionality within the Town are denied for the reasons argued by the Town. Without an opinion and showing of market value of the subject Property, the Taxpayer cannot meet her burden to show the Property's assessment was higher than the general level of assessment in the Town. The board notes the underassessment of other properties does not prove the over assessment of the Property. See Appeal of Cannata, 129 N.H. 399, 401 (1987). And even if the Taxpayer is correct the Town's assessment methodology is flawed, it is well-established that this is not the pertinent issue in an abatement proceeding. See, e.g., LLK Trust v. Town of Wolfeboro, 159 N.H. 734, 739 (2010) (holding that disproportionality, and not methodology, is the linchpin in establishing entitlement to an abatement). These precedents are consistent with the holding in Rollins v. Dover, 93 N.H. 448 (1945), where the taxpayer showed that the property had been assessed at more than its fair market value and the question before the court related to the ratio between true and assessed value of other property in the taxing district.

³ At hearing the Taxpayer argued that certain factors on the Property's ARC were incorrect and requested an inspection by an appraiser. The Town acknowledged that an inspection is normally performed after an abatement is requested but had not performed in this instance. The board left the record open to receive a report on a subsequent property inspection and written closings.

Turning to the Taxpayer's other arguments, the means to contest the underassessment of another individual property or properties, or to seek a municipal-wide reassessment, is provided under RSA 71-B:16 and NH Admin. R. PART Tax 208. The board acknowledges the Taxpayer's substantial research into the assessing practices of the Town. Indeed, the record contains well over 800 pages of documents and testimony relating to the assessment of other properties in the Town. The board's decision in this matter relates only to the claim for an abatement of the Property's assessment, and is made without prejudice to, or any opinion on, the merits of any future request(s) for reassessment in the Town.

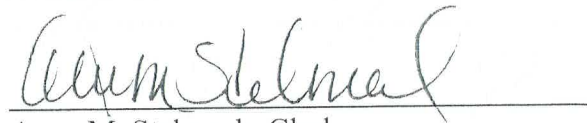
If the taxes have been paid, the amount paid on the value in excess of \$409,300 shall be refunded with interest in accordance with RSA 76:17-a from the date paid to the refund date. Until the Town undergoes a general reassessment or in good faith reappraises the property pursuant to RSA 75:8, the Town shall use the ordered assessment for subsequent years. See RSA 76:17-c, I and II.

Any party seeking a rehearing, reconsideration or clarification of this Decision must file a motion (collectively "rehearing motion") within thirty (30) days of the clerk's date below, not the date this Decision is received. RSA 541:3; Tax 201.36(a). The rehearing motion must state with specificity all of the reasons supporting the request. RSA 541:4; Tax 201.36(b). A rehearing motion is granted only if the moving party establishes: 1) the Decision needs clarification; or 2) based on the evidence and arguments submitted to the board, the board's Decision was erroneous in fact or in law. Thus, new evidence and new arguments are only allowed in very limited circumstances as stated in board rule Tax 201.36. Filing a rehearing motion is a prerequisite for appealing to the supreme court, and the grounds on appeal are limited to those stated in the rehearing motion. RSA 541:3 and RSA 541:6. Generally, if the board denies the rehearing motion, an appeal to the supreme court must be filed within thirty (30)

days of the date on the board's denial with a copy provided to the board in accordance with Supreme Court Rule 10(7).

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

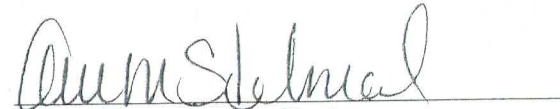


Anne M. Stelmach, Clerk
Per Order of the Board

Certification

I hereby certify a copy of the foregoing Decision has this date been mailed, postage prepaid, to: Mary Dow, 19A Adams Ave., Seabrook, NH 03874, Taxpayer; Town of Seabrook, Chairman, Board of Selectmen, PO Box 456, Seabrook, NH 03874; Eric A. Maher, Esq., and Briana L. Matuszko, Esq., Donahue, Tucker & Ciandella, PLLC, 16 Acadia Lane, Exeter, NH 03833, Municipality Representative; and Municipal Resources, Inc., 66 Main Street, Suite B, Plymouth, NH 03264, Contracted Assessing Firm.

Date: February 11, 2025



Anne M. Stelmach, Clerk